REMARKS

This Preliminary Amendment is being filed to reduce the filing fee. It is requested that this Preliminary Amendment be entered prior to calculating the filing fee.

Respectfully Submitted

James V. Costigan

Registration No.: 25,669

Hedman & Costigan 1185 Avenue of the Americas New York, N.Y. 10036-2646 (212) 302-8989 Customer No. 47888